



General Assembly

January Session, 2011

Proposed Bill No. 682

LCO No. 1212

Referred to Committee on Planning and Development

Introduced by:
SEN. KELLY, 21st Dist.

AN ACT CONCERNING DEFERRED COLLECTION OF PROPERTY TAXES FOR SENIORS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-174 of the general statutes be amended to allow the
- 2 tax collector to defer collection of the tax laid upon real estate for any
- 3 person who (1) owns such real estate, (2) is seventy years of age or
- 4 older, (3) has resided in the municipality for at least ten years, (4) has
- 5 income and assets not in excess of certain amounts, and (5) has not
- 6 paid property taxes in at least two years prior to such deferral,
- 7 provided such collector files a lien against such real estate in the
- 8 amount of tax due for such real estate and such lien shall not be subject
- 9 to foreclosure.

Statement of Purpose:

To allow seniors who own their homes but fall behind for two or more years in paying property taxes to remain in their homes in exchange for a lien on the property granted to the town.